

DIRECTIVE

JOB TRAINING PARTNERSHIP ACT

Number: D98-18

Date: June 7, 1999
69:75:va:2731

TO: SERVICE DELIVERY AREA ADMINISTRATORS
PRIVATE INDUSTRY COUNCIL CHAIRPERSONS
JTPD PROGRAM OPERATORS
EDD JOB SERVICE OFFICE MANAGERS
JTPD STAFF

SUBJECT: AUDIT PLANS

EXECUTIVE SUMMARY:

Purpose:

This directive provides state guidance regarding the submission of the annual audit plan.

Scope:

This directive requires that Service Delivery Areas (SDA) and other direct subrecipients submit an audit plan to the Employment Development Department (EDD), Audit and Evaluation Division.

Effective Date:

This directive is effective upon release.

REFERENCES:

- Title 20 Code of Federal Regulations (CFR) Section 627.480
- Office of Management and Budget (OMB) Circular A-133

STATE-IMPOSED REQUIREMENTS:

This directive contains some state-imposed requirements. These requirements are indicated by ***bold, italic*** type.

FILING INSTRUCTIONS:

This directive supersedes JTPA Directive 86-8, dated August 14, 1986, and finalizes Draft Directive DD-15, issued for comment on May 6, 1999. Retain this directive until further notice.

BACKGROUND:

The Single Audit Act of 1984 established audit requirements. The OMB Circular A-128 required states to determine whether their subrecipients met their audit requirements. On June 24, 1997, OMB Circular A-133 was revised and rescinded OMB Circular A-128. This circular provides the audit requirements for states, local

governments and non-profit organizations. The Job Training Partnership Act (JTPA) Regulations contain the audit requirements for commercial organizations.

POLICY AND PROCEDURES:

Definition:

Other direct subrecipient means an entity that receives funds under contract with EDD and is also known as a Job Training Partnership Division (JTPD) program operator.

Policy:

The SDAs and other direct subrecipients shall be responsible for determining if their subrecipients have met the audit requirements of OMB Circular A-133 or, for commercial organizations, the JTPA Regulations.

Procedures:

The SDAs and other direct subrecipients that receive more than \$300,000 in federal financial assistance shall prepare and submit an annual audit plan to the EDD Audit and Evaluation Division using the attached form or reasonable facsimile, no later than September 30 of each year to the address listed below:

Single Audit Coordinator
Audit and Evaluation Division
Employment Development Department
P.O. Box 826880, MIC 78
Sacramento, CA 94280-0001

As a reminder, audit reports of SDAs and other direct subrecipients of EDD, that are not part of a county or city government, are sent to the Single Audit Coordinator at the above address following the requirements in OMB Circular A-133.

ACTION:

Bring this directive to the attention of all affected staff and all subrecipients.

INQUIRIES:

Please direct questions about this directive to your program manager at (916) 654-7799 or Jean Cole of the Policy Unit at (916) 654-8284.

/S/ BILL BURKE
Assistant Deputy Director

Attachment

AUDIT PLAN PRO FORMA WORKSHEET

AUDIT PLAN FOR THE AUDIT PERIOD JULY 1, _____ THROUGH JUNE 30, _____

Service Delivery Area (SDA) Name: _____

Contact Person: _____

Telephone Number: _____

1. Indicate that which best describes your entity:

- a. ☐ Local Government (as defined in OMB Circular A-133)
- b. ☐ Nonprofit

2. Indicate what your entity will be audited as:

- a. ☐ Separate department, agency, or establishment
- b. ☐ A part of a larger entity (e.g., a county government)

Describe: _____

3. Scope of Audit Coverage

Provide a list of all Job Training Partnership Act (JTPA) grants from the Employment Development Department that are included in the scope of the audit. Include the grant number, program description, grant period, audit period, and grant funds as in the following example:

EXAMPLE:

GRANT NUMBER	PROGRAM DESCRIPTION	GRANT PERIOD	AUDIT PERIOD	GRANT AMOUNT

GRANT NUMBER	PROGRAM DESCRIPTION	GRANT PERIOD	AUDIT PERIOD	GRANT AMOUNT

4. Indicate the frequency of the audit:

- a. ☐ Annual Audit
b. ☐ Biennial Audit

5. Indicate the appropriate percentage that JTPA funds are of the total federal funds that are received by your entity:

$$\frac{\text{JTPA}}{\text{Total Federal Funds}} = \underline{\hspace{2cm}} \%$$

6. Indicate whether JTPA is a major federal assistance program:

- a. ☐ Yes, JTPA is a major federal assistance program as defined in OMB Circular A-133.
b. ☐ No, JTPA is not a major federal assistance program as defined in OMB Circular A-133.

7. Subrecipient Audit Coverage

- a. List all subrecipients within the audit period on the subrecipient Universe Schedule provided.
b. List the total amount of JTPA funds awarded to each subrecipient.

8. Audit Organization Name

9. Estimate submission date of audit report _____

SUBRECIPIENT UNIVERSE SCHEDULE INSTRUCTIONS

Column (A) List name of subrecipient. If more than one contract for subrecipient, list by contract.

Column (B) Place an "X" in applicable space.

II-A Indicate 77% (Adult), 5% IG (Incentive Grant), 8% (Education)

II-C Indicate 82% (Youth) or 8% (Education)

III Indicate 50/10% for allocated funds, 40% for Governor's Discretionary funds, or NRA (National Reserve Account) funds.

Footnote each "X" under OTHER to specify the source of funding.

Column (C) Place an "X" in applicable space.

Column (D) Indicate if the entity is private-for-profit.

Column (E) Self explanatory.

Column (F) Self explanatory.

Column (G) Indicate which subrecipients receive funds directly from the SDA (1st level) or indirectly from another subrecipient (other).

Attach additional pages if necessary.

SUBRECIPIENT UNIVERSE SCHEDULE

SERVICE DELIVERY AREA _____

DATA AT _____ (cut off date)

(A) SUBRECIPIENT NAME	(B) TITLE					(C) TYPE OF CONTRACT		(D) PRIVATE- FOR-PROFIT	(E) CONTRACT PERIOD (FROM/TO)	(F) CONTRACT AMOUNT \$	(G) SUBRECIPIENT	
	II-A	II-B	II-C	III	OTHER	FIXED UNIT PRICE	COST REIMB.				1 ST LEVEL	OTHER